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REVENUE & DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 4th September 2013

**S. R. O. No. 614/2013**—In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (No. 2 of 1899), the State Government do hereby make the following rules further to amend the Odisha Stamp Rules, 1952, namely :—

1. (1) These rules may be called the Odisha Stamp (Amendment) Rules, 2013
- (2) They shall come into force on the date of their publication in the *Odisha Gazette*

2. In the Odisha Stamp Rules, 1952 (hereinafter referred to as the said rules) for Rule 11B, following rule shall be substituted, namely :—

"11B : Mode of payment of Stamp Duty :—

- (1) The Stamp Duty payable on an instrument may also be made through e-stamping or dematerialization of stamping indicating the payment of stamp duty on an instrument or plain paper.
- (2) The e-stamping may be enforced through any agency, Nationalized Bank(s) or Government undertaking (s) as may be decided by Government.
- (3) An endorsement so made under this rule through e-stamping shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instruments by means of stamps in accordance with the requirements of sub-section(1) of Section 10.
- (4) The procedure for payment of stamp duty through e-stamping shall be such as may be determined from time to time by the Inspector General of Registration after due approval of Government."

3. In the said rules, for Rule 23, the following rule shall be substituted, namely :—

"23. Reference to Collector of instruments for determination of market value ; where the registering officer under the Registration Act, 1908 while registering any instrument on conveyance, exchange, gift, partition or settlement, has reasons to believe that the market value of the property which is the subject matter of such instrument, has not been rightly set forth in the instrument or is less than the minimum value determined in accordance with the rules made under this Act, shall keep pending of such instruments for registration, without delay refer the matter to the Collector with details of his assessment as per the market value guidelines in Form No. 9, obtaining acknowledgment from the Collector with an intimation in writing to the person concerned for determination of the market value as per guideline set forth on the said instrument and the proper duty payable thereon."

4. In the said rules, in Rule 24, in sub-rule (2), after the words "deficit duty", the words "and deficit registration fees" shall be inserted.

5. In the said rules, in Rule 25 (i) in sub-rule (1), after the words "amount of duty" the words "and registration fees" shall be inserted.

(ii) sub-rule (2) shall be substituted by the following sub-rule, namely :—

"(2) The receipt of, as the case may be, the challan referred to in sub-rule (1) showing the payment made in compliance with a notice referred to in the said sub-rule shall constitute a good and sufficient discharge of the liability of the person concerned and accordingly, the Collector shall communicate to the concerned Sub-Registrar the fact of collection of the deficit stamp duty and differential registration fees in respect of the document referred to him under his seal and signature".

6. In the said rules, Rule 28, shall be deleted

7. In the said rules, for Rule 29, the following rule shall be substituted, namely :—

"29. Communication of Collector's order :—

(1) A copy of the final order passed by the Collector shall be forwarded by the Collector's office to the Registering Officer concerned in order to enable the latter to certify on the document in Form No. 10 and also to make the necessary entry in the Register in Form No. 4 to be kept in his office.

(2) A copy of the Collector's order shall also be communicated to the person concerned by the Sub-Registrar."

8. In the said rules, for Forms 1, 2, 3 and 4 the following Forms shall respectively be substituted, namely :—

**"Form No. 1**

## Notice under sub-rule (1) of Rule 24

To

Shri \_\_\_\_\_ S/o, W/o, D/o. \_\_\_\_\_  
 \_\_\_\_\_ Village \_\_\_\_\_ P.O. \_\_\_\_\_  
 P.S. \_\_\_\_\_ Dist. \_\_\_\_\_.

Please take notice that under sub-section (1) of the Indian Stamp (Odisha Amendment) Act, 2008 (Odisha Act 8 of 2009), a reference has been received from the Registering Officer \_\_\_\_\_ for determination of the market value of the properties/consideration covered by an instrument kept pending serial No. \_\_\_\_\_ dated the \_\_\_\_\_ and the duty payable thereon (a copy of the reference is enclosed).

2. You are hereby directed to appear before the undersigned in person or by a duly authorized agent on the \_\_\_\_\_ day of \_\_\_\_\_ at 10.30 O'clock in the forenoon to answer the claim and as the date fixed for your appearance is appointed for the final disposal of the case, you must be prepared to produce that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of your evidence.

Take notice that in default of your appearance on the day below mentioned, the case will be heard and determined in your absence.

Given under my hand and the seal of the Court this the \_\_\_\_\_ day of \_\_\_\_\_.

Office Seal

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature

Collector \_\_\_\_\_

District \_\_\_\_\_."

**"Form No. 2**

## Notice under sub-rule (1) of Rule 25

To

Shri \_\_\_\_\_ S/o, W/o, D/o. \_\_\_\_\_  
 \_\_\_\_\_ Village \_\_\_\_\_ P.O. \_\_\_\_\_  
 P.S. \_\_\_\_\_ Dist. \_\_\_\_\_.

1. Take notice that a sum of Rs. \_\_\_\_\_ has been determined as the deficit amount of Stamp Duty and a sum of Rs. \_\_\_\_\_ as deficit amount of registration fees payable by you under Section 47-A of the Indian Stamp (Odisha Amendment) Act, 1908, read with Section 89-A of the Registration Act, 1908.

2. You are therefore directed to pay the above amount either in case directly to the undersigned against a receipts to be issued by him or through challans deposited in to the Government Treasury at \_\_\_\_\_ under the "Head 0030-Stamps-02 Stamp Non-Judicial-0030-02-103-0000-00000 for deficit Stamp Duty and 0030-Stamp and Regn. Fees-0030-03-104-0000-00000 for deficit registration fees and to produce before the undersigned necessary receipt or as the case may be the receipted copy of the challan in support of such payment not later than \_\_\_\_\_ failing which the said sum of Rs. \_\_\_\_\_ will be recovered from you as an arrear of land revenue.

3. If you are dissatisfied with my order you may present and appeal to the District Judge within 30 days from the date of receipt by you of the said order.

Office Seal

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature

Collector \_\_\_\_\_

District \_\_\_\_\_."

### "Form No. 3

(See Rule 27)

To be maintained by Collector under Section 47-A of the Indian Stamp Act

Name of the Sub-District

(Name of the S.R. Office)

1. Date of the receipt
2. Case No. & year
3. Sl. No. of document and year
4. Nature and value of document
5. Market value fixed by the Registering Officer
6. Deficit Stamp Duty and fees reported
7. Market value determined by the Collector
8. Deficit Stamp Duty and fees determined
9. Deficit Stamp Duty and fees disregarded, if any

10. Date of communication of the order of determination
11. Date of collection of Deficit Stamp Duty and fees
12. No. and date of chalan of remittance in to Treasury
13. No. and date of intimation of collection of Deficit Stamp Duty and Registration Fees to the Registering Officer."

**"Form No. 4**

(See Rule 20)

1. Pending document Sl. No.
2. Date of presentation
3. Nature of document
4. Value of consideration as set forth in the documents
5. Market value arrived that by the Registering Officer
6. Deficit Stamp Duty and fees to be collected
7. No. and date of reference to the Collector
8. No. and date of acknowledgment by the Collector
9. No. and date of receipt of Collector's order and its gist
10. Date of expiry of appeal period
11. If appeals preferred, No. and date of order of Appellate Authority
12. Date of receipt of the order
13. Gist of the order of the Appellate Authority
14. Nature of final disposal with No. and date
15. Remarks."

9. In the said rules, after Form 8, the following Form shall be added, namely :—

**"Form No. 9**

(See Rule 9)

1. Sl. No. of pending document
2. Date of presentation and name and address of presentation
3. Date of execution
4. Name and address of executants
5. Name and address of claimants
6. Nature, market value (for consideration)  
As mentioned in the document.
7. Stamp borne by the document

8. Nature, market value (or consideration) of the document as in the opinion of the registering officer together with stamp duty with which it has to be charged.
9. Deficit stamp duty
10. Remarks (explain of the details in Column (8) are arrived at)
11. NOTE : Enclosure : copy of the pending document

Place\_\_\_\_\_

Signature

Date\_\_\_\_\_

of Registering Officer with Seal."

**Form No. 10**

(See Rule 29)

Certified that the deficit stamp duty of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_  
 \_\_\_\_\_) and deficit registration fees of Rs. \_\_\_\_\_  
 (Rupees \_\_\_\_\_) have been realised  
 as communicated in Collector's Order No. \_\_\_\_\_ dated \_\_\_\_\_.

Office \_\_\_\_\_

Registering Officer

Date\_\_\_\_\_

[ No. 34111—Stamp-21/2013 ]

By order of the Governor

TARADATT

Additional Chief Secretary